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invention may be selected to obtain the desired aesthetic, physical, and performance characteristics of the backing panel and overall siding unit.

Any embodiment of the present invention may include any of the optional or preferred features of the other embodiments of the present invention. The exemplary embodiments herein disclosed are not intended to be exhaustive or to unnecessarily limit the scope of the invention. The exemplary embodiments were chosen and described in order to explain the principles of the present invention so that others skilled in the 10 art may practice the invention. Having shown and described exemplary embodiments of the present invention, those skilled in the art will realize that many variations and modifications may be made to affect the described invention. Many of those variations and modifications will provide the same 15 result and fall within the spirit of the claimed invention. It is the intention, therefore, to limit the invention only as indicated by the scope of the claims.

What is claimed is:

- 1. A paneling unit comprising:
- a siding portion; and
- a backing portion secured to said siding portion such that a gap is formed between said siding portion and said backing portion, said gap configured to receive an edge of a siding portion of an adjacent paneling unit to facilitate formation of a lap joint between said paneling unit and said adjacent paneling unit;
- wherein said gap is facilitated by a recess formed along an edge of said backing portion; and

wherein said recess has a width of about 0.05 inch.

- 2. The paneling unit of claim 1 wherein said backing portion is comprised of a foamed plastic.
- 3. The paneling unit of claim 1 wherein said siding portion is a vinyl siding panel.
- **4**. The paneling unit of claim **1** wherein said siding portion <sup>35</sup> is comprised of a plastic composite including cellulosic filler.
- **5**. The paneling unit of claim **1** wherein said recess extends along a major portion of said edge of said backing portion.
- 6. The paneling unit of claim I wherein said recess extends along an entire edge of said backing portion.
- 7. The paneling unit of claim 1 wherein said recess has a depth of about 1.0 inch.
- **8**. The paneling unit of claim **1** wherein said recess has a chamfer along a portion of its edge.

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9. A paneling unit comprising:

a siding portion having an attachment flange; and

a backing portion secured to said siding portion such that a gap is formed between said siding portion and said backing portion, said gap extending from a bottom edge of said backing portion up to a point approximately where said backing portion is proximate to said attachment flange of said siding portion;

wherein said is gap configured to receive an edge of a siding portion of an adjacent paneling unit to facilitate formation of a lap joint between said paneling unit and said adjacent paneling unit;

wherein said gap is facilitated by a recess formed along an edge of said backing portion; and

wherein said recess has a width of about 0.05 inch.

- 10. The paneling unit of claim 9 wherein said backing portion is comprised of a foamed plastic.
- 11. The paneling unit of claim 9 wherein said siding portion is a vinyl siding panel.
- 12. The paneling unit of claim 9 wherein said siding portion is comprised of a plastic composite including cellulosic filler.
- 13. The paneling unit of claim 9 wherein said recess has a depth of about 1.0 inch.
- 14. The paneling unit of claim 9 wherein said recess extends along a major portion of said edge of said backing portion.
  - 15. A paneling unit comprising:

a siding portion having an attachment flange; and

- a backing portion secured to said siding portion such that a gap is formed between said siding portion and said backing portion, said gap extending from a bottom edge of said backing portion up to a point approximately where said backing portion is proximate to said attachment flange of said siding portion, said gap having a width of about 0.05 inch and a depth of about 1.0 inch;
- wherein said is gap configured to receive an edge of a siding portion of an adjacent paneling unit to facilitate formation of a lap joint between said paneling unit and said adjacent paneling unit.
- **16**. The paneling unit of claim **15** wherein said gap is facilitated by a recess formed along a major portion of an edge of said backing portion.

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